

UNITED STATES SECURITIES AND EXCHANGE COMMISSION CF/AD5 100 F STREET, NE WASHINGTON, D.C. 20549-3561

DIVISION OF CORPORATION FINANCE

Via Mail and Fax

Brian J. Rice Executive Vice President and Chief Financial Officer Royal Caribbean Cruises LTD. 1050 Caribbean Way Miami, FL 33132

RE: Royal Caribbean Cruises LTD. Form 10-K for the Year Ended December 31, 2008 File Number: 001-11884

Dear Mr. Rice:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

September 9, 2009

Lyn Shenk Branch Chief